

INSTRUCTIONS FOR COMPLETING QUARTERLY WAGE AND WITHHOLDING REPORT, DE 6
PLEASE TYPE ALL INFORMATION
TYPE DOUBLE SPACE ONLY — **DO NOT** SINGLE SPACE

FOR ASSISTANCE IN COMPLETING THIS FORM, obtaining additional forms, or inquiries regarding reporting wages or the subject status of employees, please contact the nearest Employment Tax Customer Service Office (ETCSO) listed on the reverse.

To obtain information about your Unemployment Insurance (UI) tax rate or benefit charges against your reserve account, call the Employment Development Department's (EDD) Automated Call Processing phone number at (916) 322-0507.

QUITTING BUSINESS: YOU MUST COMPLETE FORMS DE 6, ANNUAL RECONCILIATION RETURN (DE 7), AND PAY ANY AMOUNTS DUE WITH A PAYROLL TAX DEPOSIT (DE 88), WITHIN 10 DAYS FROM QUITTING BUSINESS TO AVOID PENALTY AND INTEREST CHARGES.

IF YOU STILL OWE TAXES WHEN PREPARING THIS REPORT, SUBMIT A PAYROLL TAX DEPOSIT, DE 88, WITH YOUR PAYMENT TO THE ADDRESS ON THE DE 88.

Retain a copy of the DE 6(s) for your records. If using more than one page, number the pages consecutively at the top of the form, beginning with page 1 (Example: Page 1 of 6).

If the information is not preprinted, enter your account number, the year and quarter that the report is for in the boxes provided. If you have more than 7 employees, use additional pages or a format approved by the Department. For information, specifications and approvals of alternate forms, contact the Alternate Forms Coordinator at (916) 654-9814.

ITEM A. NUMBER OF EMPLOYEES: **Page 1 only:** Enter the number of full-time and part-time workers who worked during or received pay subject to UI wages for the payroll period **which includes the 12th** of the month. For any given month, each employee's social security number should only be counted once. **Please provide a count for each of the three months.** Blank fields will be identified as missing data.

ITEM B. Check this box ONLY if the employees reported are covered by an employer sponsored Voluntary Plan for the payment of disability benefits. Employees covered under the State Plan for Disability Insurance (SDI) must be reported on a separate DE 6 and the box must NOT be marked.

WAGES AND WITHHOLDINGS TO REPORT ON A SEPARATE DE 6

Prepare a separate DE 6 for the types of exemptions listed below. Write the exemption title at the top of the form (e.g., SOLE STOCKHOLDER), and report only those individuals under these categories. Include any Personal Income Tax (PIT) Wages and PIT Withholdings for each employee. For additional information on PIT Wages see reverse.

- **Religious Exemption:** Employees who file and are approved by the Department for an exemption from SDI taxes under Section 2902 of the California Unemployment Insurance Code (CUIC).
- **Sole Stockholder:** An individual who elects and is approved by the Department to be excluded from SDI coverage for benefits and taxes under Section 637.1 of the CUIC.
- **Third Party Sick Pay:** Recipients exempt from SDI taxes under Section 931.5 of the CUIC. For additional information see THIRD PARTY SICK PAY on the back of these instructions.

Report all other employees/individuals on a separate DE 6.

ITEM C. NO PAYROLL: Check this box if you had no payroll this quarter. Enter zeroes in each box in Item A, and in the Grand Total Line, Items M, N, and O.

ITEM D. OUT OF BUSINESS/FINAL: Check this box if this is your final report and you will not be reporting wages in any subsequent quarter.

ITEM E. SOCIAL SECURITY NUMBER (SSN): Enter the SSN of each employee or individual to whom you paid wages in subject employment, paid PIT wages, and/or from whom you withheld state income taxes during the quarter. If someone does not have an SSN, report their name, wages and/or withholdings without the SSN and TAKE IMMEDIATE STEPS TO SECURE ONE. Report the correct SSN to EDD as soon as possible on a DE 6 making sure to write "**Amended**" at the top of the form.

- ITEM F. **EMPLOYEE NAME:** Enter the name of each employee or individual to whom you paid wages in subject employment, paid PIT wages, and/or from whom you withheld state income taxes during the quarter. Enter the first name, middle initial (if any), then last name, separating each by a space (e.g., Jane L Doe). Do not separate leading letters from the rest of the last name (e.g., "O" in OConnell or "Mc" in McDonald). Reporting the first name first is the preferred format. However, if you report the last name first, you must put a "comma" after the last name, followed by a space, first name, space, then middle initial (e.g., Doe, John A).
- ITEM G. **TOTAL SUBJECT WAGES:** Enter the total subject wages paid (including cents) to each employee during the quarter (e.g., \$10,000 should be entered as 10,000.00). Generally, most wages are considered "subject" wages. For special classes of employment and payments that may not be considered subject wages, refer to the California Employer's Guide Appendix under "Types of Employment" and "Types of Payments", or contact the nearest ETC SO listed below.
- ITEM H. **PIT WAGES:** Enter the amount of wages paid (including cents) that are subject to state income taxes, even if wages are not subject to PIT withholding. You must enter PIT wages even if they are the same as Total Subject wages. For additional information regarding PIT wages, refer to the Information Sheet: Personal Income Tax Wages Reported on the Quarterly Wage Reports, DE 231 PIT, or contact the nearest ETC SO listed below.
- ITEM I. **PIT WITHHELD:** Enter the amount of PIT withheld from each employee/individual during the quarter.
- ITEM J. Enter the total subject wages paid (Item G) for each separate page. Do not carry this total forward from page to page.
- ITEM K. Enter the total amount of PIT wages (Item H) for each separate page. Do not carry this total forward from page to page.
- ITEM L. Enter the total PIT withheld (Item I) for each separate page. Do not carry this total forward from page to page.
- ITEM M. ON PAGE 1 or the last page, enter the grand total of all wages paid for the quarter.
- ITEM N. ON PAGE 1 or the last page, enter the grand total of wages subject to PIT for the quarter.
- ITEM O. ON PAGE 1 or the last page, enter the grand total of PIT withheld for all the employees for the quarter.
- ITEM P. ON PAGE 1 ONLY, please sign, state your title, enter your telephone number, and date the form.

THIRD PARTY SICK PAY

PAYER — REPORT THE PIT WAGES AND PIT WITHHOLDINGS FROM THIRD PARTY SICK PAY ON A SEPARATE DE 6 USING YOUR ACCOUNT NUMBER, EMPLOYER NAME AND ADDRESS. NOTE "THIRD PARTY SICK PAY" ON THE FORM. DO NOT REPORT TOTAL SUBJECT WAGES ON THIRD PARTY SICK PAY.

EMPLOYER — REPORT THE THIRD PARTY SICK PAY AS TOTAL SUBJECT WAGES ON A SEPARATE DE 6, USING YOUR ACCOUNT NUMBER, EMPLOYER NAME AND ADDRESS. NOTE "THIRD PARTY SICK PAY" ON THE FORM. DO NOT REPORT PIT WAGES OR PIT WITHHOLDINGS FROM THIRD PARTY SICK PAY.

*EMPLOYMENT TAX CUSTOMER SERVICE OFFICES

Bakersfield	(805) 395-2896	Los Angeles	(213) 669-7670	San Francisco	(415) 929-7500
Capitola	(408) 464-6293	Modesto	(209) 576-6205	San Jose	(408) 277-9400
Chico	(916) 895-4401	Monterey	(408) 649-2902	San Luis Obispo	(805) 549-3512
Downey	(310) 923-1237	Oakland	(510) 577-2396	San Mateo	(415) 358-4102
Escondido	(619) 737-2200	Orange	(714) 288-2601	Santa Monica	(310) 576-6400
Eureka	(707) 445-6522	Pleasant Hill	(510) 977-8265	Santa Rosa	(707) 576-2094
Fresno	(209) 445-5132	Sacramento	(916) 255-1965	Stockton	(209) 956-1438
Laguna Hills	(714) 768-6102	San Bernardino	(909) 383-4176	Van Nuys	(818) 901-5208
Long Beach	(310) 428-0021	San Diego	(619) 284-8615	Ventura	(805) 654-4506
				Visalia	(209) 635-3220

*For Out of State employers, contact the Sacramento Employment Tax Customer Service Office at (916) 255-1965 or write to: Employment Development Department, 9815 Goethe Road, Room A, Rancho Cordova, CA 95827-3564.